

CITY OF MARYSVILLE
Snohomish County, Washington
January 1, 1993 Through December 31, 1993

Schedule Of Findings

1. The Police Department Should Track Traffic Citations From Issuance To Disposition

During our review of traffic citations issued by the City of Marysville Police Department we learned that the department makes no comparison of citations issued with those received by the Municipal Court. We reviewed two books of citations issued and found that the police department had no record of the disposition for eight out of fifty citations tested. We did later find that these citations had been filed with the Municipal Court; however, it is the police department's responsibility to track citations from issuance to formal disposition with the court.

RCW 46.64.010 states:

The chief administrative officer of every traffic enforcement agency shall require the return to him of a copy of every traffic citation issued by an officer under his supervision to an alleged violator of any traffic law or ordinance and of all copies of every traffic citation which has been spoiled or upon which any entry has been made and not issued to an alleged violator . . .

. . . Such chief administrative officer shall also maintain or cause to be maintained in connection with every traffic citation issued by an officer under his supervision a record of the disposition of the charge by the court or its traffic violation bureau in which the original or copy of the traffic citation was deposited . . .

RCW 46.64.010 also states:

. . . Every record of traffic citations required in this section shall be audited monthly by the appropriate fiscal officer of the government agency to which the traffic enforcement agency is responsible . . .

Since the police department does not track traffic citations issued to ensure that they receive some proper disposition with the Municipal Court, citations could be missing and not be detected in a timely manner. Absent required controls, the city cannot be assured that their Municipal Court will have the opportunity to collect all traffic fines owed, or require all mandatory court appearances by defendants.

We recommend that the police department establish procedures to ensure that all citations issued receive some formal disposition with the court.

We also recommend that the city's finance department give the appropriate oversight, as required by statute.

2. City Officials Should Improve Internal Accounting Controls Over Fixed Assets

Our review of the city's fixed assets revealed the following weaknesses in internal controls:

- a. The city does not maintain detail asset ledgers for the enterprise funds.
- b. City officials do not take physical inventory of the city assets in the enterprise funds on a regular basis.

Due to the absence of fixed asset ledgers for the enterprise funds, we were unable to apply audit procedures to determine whether those fixed asset balances were stated fairly. Consequently, we consider this condition to be a material weakness in internal control for financial reporting purposes.

These same weaknesses in controls over enterprise fixed assets have been the subject of findings in our 1988, 1989, 1990, 1991, and 1992 audit reports (Nos. 52352, 53167, 53774, 54710, and 55488). City officials have improved the controls over general fixed asset account group and can properly account for those assets.

We again recommend that city officials improve control over enterprise fixed assets. We specifically recommend that they:

- a. Establish and maintain detailed fixed asset subsidiary ledgers for the enterprise funds. All additions and retirements of fixed assets should be recorded in these ledgers as they occur. These ledgers should be reconciled to the general ledger control accounts in a timely manner.
- b. Perform a comprehensive annual physical inventory of fixed assets in the enterprise funds, including land, buildings and improvements, and equipment. Any differences between the physical inventory, the fixed assets subsidiary ledgers and, the general ledger accounts should be resolved.